

IMPLEMENTATION OF AR 11-2, MANAGEMENT CONTROL

1. Army Regulation 11-2 sets forth requirements and provides guidance to all managers at White Sands Missile Range concerning implementation of the Federal Manager's Financial Integrity Act of 1982 (Public Law 97-255) and OMB Circular A-123, Management Accountability and Control.
2. The Management Control Program places primary responsibility on managers to implement adequate internal controls over their operations and resources. Continuous use by managers of the Management Control Program plays an integral role in combating fraud, waste and abuse, and ensures proper use of Government resources. Managers must continually strive to improve their stewardship of Government assets and awareness of their fiscal responsibility.
3. Every year the Installation Commander must assure the Commanding General of DTC that the operations and resources of WSMR are under control with no major lapses in mission performance. The White Sands Missile Range Internal Control Administrator provides the Installation Commander the basis for this report, and each director and office chief is also relied upon to provide similar assurances that proper management controls are in place and operational.
4. Every manager must devote the time necessary to review and implement the Management Control Program essentials of AR 11-2. Essential management control tools include the completion of Army-wide checklists, reporting of material internal control weaknesses within the scope of the Annual Assurance Statement, inclusion of managers' responsibilities in performance standards, and awareness by all managers of the GAO Standards for Internal Control in the Government.
5. Ms. Deborah Carlson (678-2126) is the Internal Control Administrator. She will provide program direction to assist any organization concerning their internal control responsibilities, including training managers and monitoring program efforts. Each directorate and office will appoint and support an Internal Control Administrator to implement and continuously monitor their Management Control Program effort consistent with the requirements of AR 11-2. Commitment by each organization in making the program an effective management tool will assist in achieving the necessary controls to support our Annual Assurance Statement.
6. Safeguarding America's resources is our responsibility. It must become second nature to every manager. Effective management controls are one tool that can be utilized to aid us in meeting our objectives efficiently and effectively.

7. This Commander's Guidance supersedes Commander's Guidance CG-12-94, 26 Sep 94.

WILLIAM F. ENGEL
Brigadier General, USA
Commanding

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